

**COUNTY OF WALKER
STATE OF GEORGIA**

ORDINANCE NO. R-017-17

AN ORDINANCE CREATING A WALKER COUNTY SPECIAL DISTRICT FOR THE PROVISION OF PUBLIC HEALTH FACILITIES AND SERVICES; TO PROVIDE FUNDING TO PAY FOR SUCH FACILITIES AND SERVICES; TO PROVIDE FOR THE LEVY AND COLLECTION OF A SPECIAL ASSESSMENT ON STRUCTURES LOCATED IN THE DISTRICT; TO PROVIDE A DATE FOR THE TERMINATION OF THE SPECIAL DISTRICT; AND FOR OTHER SUCH PURPOSES

WHEREAS, the Sole Commissioner of Walker County is the county governing authority for Walker County, Georgia (1939 Georgia Laws No. 39); and

WHEREAS, Article IX, Section 2, Paragraph 3(a)(3), of the Constitution of the State of Georgia authorizes county governing authorities to exercise powers and to provide for public health facilities and services; and

WHEREAS, Article IX, Section 2, Paragraph 6, of the Constitution of the State of Georgia authorizes county governing authorities to create special tax districts within the County for the provision of such services; and

WHEREAS, has incurred expenses for the provision of such public health facilities and services; and

WHEREAS, it is deemed necessary for Walker County to create a special district within Walker County to provide fees for the payment of such public health facilities and services, and to establish a fee schedule for such facilities and services.

NOW, THEREFORE, BE IT ORDAINED BY THE COMMISSIONER AS FOLLOWS:

SECTION 1

DEFINITIONS

1.1 As used in this ordinance, the following terms shall have the following meanings:

(a) "Commissioner" - means the sole Commissioner of Walker County, Georgia.

(b) "County" - means Walker County, Georgia.

(c) "Owner" - means the person or persons designated as the Owner of each parcel of land reflected in the property ownership records prepared and maintained by the Walker County Tax Assessor.

(d) "Person" or "Persons" – an individual, trust, firm, corporation, partnership, or association.

(e) "Parcel of Property" – means any separate or individual Parcel of Property as reflected in the records of the Walker County Board of Assessors, and shall include any improvements located thereon, including but not limited to structures, mobile homes, manufactured homes, or other attachments, but does not include fences.

1.2 Unless the context otherwise requires, words in the singular include the plural, and the plural includes the singular.

SECTION 2

CREATION AND ESTABLISHMENT OF A SPECIAL DISTRICT

2.1 There is hereby created and established a special district to be known as the "Walker County Public Health Facilities and Services District" (the "District"). The District shall be comprised of the entire area within the geographical boundaries of Walker County, Georgia.

2.2 Beginning October 1, 2017, the County is expected to incur costs for providing public health facilities and services within the District.

2.3 The costs of providing public health facilities and services in the District shall be paid by a special assessment levied and collected within the District. The payment for the costs for providing such facilities and services in said District shall be a fee and not a tax, as authorized by Article IX, Section 2, Paragraph 6, of the Georgia Constitution.

SECTION 3

ASSESSMENTS

3.1 The annual costs of providing the facilities and services in the District shall be assessed against the Owner of each Parcel of Property located in the District pursuant to the Fee Schedule attached hereto and incorporated herein.

3.2 All Parcels of Property located within the District shall be liable for assessment except publicly owned Parcels of Property and places of religious worship.

3.3 Special assessments shall be charged against the Owner of a Parcel of Property if the Owner is known and against the Parcel of Property if the Owner is not known. Life tenants and those who own and enjoy the Parcel of Property located within the District shall be chargeable with the special assessment thereon. The Owner of a Parcel of Property located within the District on January 1 of each year is liable for the entire special assessment, even if the Parcel of Property is subsequently sold.

3.4 Special assessments provided for herein shall constitute a lien against the Parcel of Property until paid and discharged or barred by law. Such liens shall be superior in rank and dignity to all other liens, encumbrances, titles, and claims in or to the Parcel of Property, except liens for ad valorem taxes.

3.5 Upon the adoption of this Ordinance, the Walker County Tax Assessor shall cause a special assessment roll to be prepared, containing a summary description of each Parcel of Property, the name and address of the Owner, the tax parcel number, and the amount of the special assessment. The special assessment roll shall be submitted to the Walker County Tax Commissioner who shall be responsible for preparing and

submitting special assessment payment notices to Owners. The Walker County Tax Commissioner shall deliver the special assessment payment notices to Owners at the same time and in the same manner as ad valorem tax notices for real and personal property. The Walker County Tax Commissioner shall be responsible for the collection of special assessments.

SECTION 4

COLLECTION AND ENFORCEMENT OF ASSESSMENT

4.1 Special assessments shall become due and payable on or before December 20 of each calendar year during which the special district is in existence for the costs incurred for facilities and services provided. The initial special assessment under this Ordinance shall be due and payable on or before December 20, 2017.

4.2 Any part of the special assessment which is unpaid after December 20 of each year that it is due shall bear interest at the rate of one percent (1%) per month until paid. For the purpose of this Ordinance, any period of less than one month shall be considered one month. The Walker County Tax Commissioner may waive the collection of any interest, in whole or in part, whenever the delay in the payment of the special assessment is attributable to the action or inaction of the County.

4.3 Each assessment shall be collected and enforced as ad valorem taxes are collected and enforced, and subject to all collection provisions as stated in the Official Code of Georgia Annotated governing the collection of ad valorem taxes, including provisions relative to interest and penalty for delinquency.

SECTION 5

TERMINATION OF SPECIAL DISTRICT

5.1 This ordinance and the special district created shall terminate on December 31, 2019, and no additional fees shall accrue after that time. Such termination shall occur by the terms of this Ordinance, and no further action shall be required by the Sole Commissioner to effectuate such termination.

5.2 All fees, interest, and penalties that have accrued prior to December 31, 2019, as well as all efforts to enforce and collect shall remain in full force and effect, and shall not otherwise be affected by the termination of the special district.

SECTION 6

MISCELLANEOUS

6.1 Any protest of the imposition of the special assessment provided for herein shall be heard in the same manner and procedure as errors and omissions are heard for property tax assessment, and a request for a hearing must be in writing to the Walker County Tax Assessor.

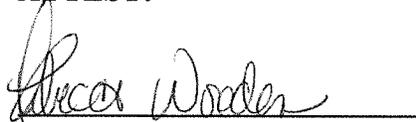
6.2 Should any action, subsection, or provision of this Ordinance be declared

by a Court of competent jurisdiction to be invalid or unconstitutional, such action, subsection, or provision shall not affect the validity or constitutionality of the remaining parts of this Ordinance.

6.3 This Ordinance shall be effective from the date of its signing, the public welfare requiring it.

PASSED AND ADOPTED on this 24th day of August, 2017.

ATTEST:



REBECCA WOODEN, County Clerk

WALKER COUNTY, GEORGIA



SHANNON WHITEFIELD, Commissioner

Attachment A

FEE SCHEDULE FOR SERVICES

Each parcel of property shall be assessed each year based upon the Fair Market Value of the parcel of property as appraised by the Walker County Board of Tax Assessors, in accordance with the following minimum and maximum schedule of fees:

1. Each Parcel of Property having a Fair Market Value shall pay an annual fee in an amount equal to 0.14% of the Fair Market Value, up to a maximum annual fee amount of \$1,000.00.